

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION  
OF THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX  
REFUND SCHEME LITIGATION

MASTER DOCKET

18-md-2865 (LAK)

This document relates to: All cases.

**DECLARATION OF SHARON L. MCCARTHY**

I, Sharon L. McCarthy, an attorney duly admitted to practice law before the courts of the State of New York, hereby declare under penalty of perjury:

1. I am a partner at Kostelanetz & Fink, LLP, counsel for John van Merkensteijn and Basalt Ventures LLC Roth 401(K) Plan. I am fully familiar with the matters set forth in this declaration.

2. I submit this declaration in support of Defendants' and Third-Party Defendant's Reply Memorandum in Support of Their Motion for Summary Judgment and Defendants' Response to Plaintiff SKAT's Statement of Additional Disputed Material Facts.

3. Attached hereto as Exhibit 1 is a copy of The Goldstein Parties' Amended Notice of Deposition of Adam Piper.

4. Attached hereto as Exhibit 2 is an excerpt from the deposition transcript of Leif N. Jeppesen.

5. Attached hereto as Exhibit 3 is an excerpt of the Danish Eastern High Court's April 28, 2022, judgment in the matter of *Skatteforvaltningen v. Bech-Bruun I/S*, and a certified translation of same.

6. Attached hereto as Exhibit 4 is a copy of a document, Bates-stamped WH\_MDL\_00029159 – WH\_MDL\_00029160, and produced in discovery in this matter.

7. Attached hereto as Exhibit 5 is an excerpt from the deposition transcript of Richard Markowitz.

8. Attached hereto as Exhibit 6 is an excerpt from the deposition transcript of John H. van Merkensteijn.

9. Attached hereto as Exhibit 7 is an excerpt from the deposition transcript of Ronald Altbach.

I, Sharon L. McCarthy, declare under penalty of perjury that the foregoing is true and correct.

Dated: June 27, 2022  
New York, NY

/s/ Sharon L. McCarthy  
Sharon L. McCarthy